

NET94
MKH

21-Apr-95

ROI
PUC BASIS

NEW ENGLAND TELEPHONE COMPANY
INTRASTATE OPERATIONS
RATE OF RETURN

1994 PLANT	A/C	DECEMBER 31		AVERAGE
		1993	1994	
GROSS PLANT	2001,7	0	0	
LESS: UNFINISHED CONSTRUCTION	2003,4	0	0	
LESS: NonOPERATING PLANT	2006	0	0	
LESS: GOODWILL	2007	0	0	
PLANT IN SERVICE		0	0	0
LESS: DEPRECIATION RESERVE	3100-2	0	0	
ACCUMULATED AMORTIZATION	3410-2	0	0	
TOTAL		0	0	0
NET AVERAGE PLANT IN SERVICE				0
WORKING CAPITAL				
Plus:				
MATERIAL & SUPPLIES	1220	0	0	0
PREPAYMENTS	1290-1330	0	0	0
Less:				
DEFERRED TAXES	4100,4340	0	0	0
INVESTMENT TAX CREDITS (Pre '71)	4320	0	0	0
CUSTOMER DEPOSITS	4040	0	0	0
CUSTOMER ADVANCES FOR CONST	4030	0	0	0
OPERATION AND MAINTENANCE	35/44		0	
LESS: DEPRECIATION	35/30		0	
LESS: AMORTIZATION, CAP.LEASES	35/32			
LESS: AMORTIZATION, LEASEHOLDS	35/33			
SUB TOTAL			0	
CASH WORKING CAPITAL 1 1/2 MONTHS				0
TOTAL				0
AVERAGE RATE BASE				0
NET OPERATING INCOME	11/12			0
RATE OF RETURN				ERR

* DR 89-010 ROR 11.25%

Note: All information taken from ARMIS 43-03 Jan. to Dec. 1990
NET New Hampshire specific; Total Regulated (I).

Capital Structure @ 3/31/1993
per S.Baker fax:4/19/93

NEW ENGLAND TELEPHONE COMPANY
TOTAL COMPANY (000)
COST OF CAPITAL

ref		CAPITAL STRUCTURE RATIO	AMOUNT	COST RATE	COST OF CAPITAL AMOUNT	PERCENT
b10					0	
In 21	LONG TERM DEBT 1993		0			
	LONG TERM DEBT 1994		0			
	AVERAGE	ERR	0	ERR	0	ERR
b10						
4020,50	SHORT TERM DEBT 1993		0			
	SHORT TERM DEBT 1994		0			
	AVERAGE	ERR	0	0.00%	0	ERR
	TOTAL DEBT	ERR	0	ERR	0	ERR
b23		=====	=====		=====	
In 20,e	PREFERRED STOCK 1993		0			
	PREFERRED STOCK 1994		0			
	EQUITY	ERR	0	0.00%	0	ERR
	AVERAGE OF TWO YEARS	ERR	0	13.25%	0	ERR
	TOTAL CAPITAL	ERR	0	** *	0	ERR
		=====	=====		=====	=====

** Last Authorized ROE

DR 89-010

Note: Information taken from Annual Report Form M
Total Company Basis

NEW ENGLAND TELEPHONE COMPANY
TOTAL COMPANY (000)
RETURN ON EQUITY

	1993	1994
NET INCOME:	0	0
LESS: PREFERRED DIVIDEND	0	0
AVAILABLE TO COMMON	0	0
	=====	=====

DECEMBER	COMMON STOCK	RETAINED SURPLUS	TOTAL	AVAILABLE TO COMMON	RETURN ON EQUITY
1992	0	0	0		
1993	0	0	0		
AVERAGE	0	0	0	0	ERR
	=====	=====	=====	=====	=====

DECEMBER 31

1993	0	0	0		
1994	0	0	0		
AVERAGE	0	0	0	0	ERR
	=====	=====	=====	=====	=====

NEW ENGLAND TELEPHONE COMPANY
OVERALL COST OF CAPITAL/RATE OF RETURN
DECEMBER 31 1994

Component	Average Amount	Weight	Cost	Overall (COC/ROR)
Short Term Debt	0	ERR	0.00%	ERR
Long Term Debt	0	ERR	ERR	ERR
Common Equity	0	ERR	13.25%	ERR
			**	
Total	0			ERR

COST OF CAPITAL COLUMN REFLECT LATEST FISCAL YEAR TOTAL

** Last Authorized ROE

DR 89-010

netrr
21-Apr-95
MKH

1994

NEW ENGLAND TELEPHONE COMPANY
REVENUE REQUIREMENT

*	RATE BASE		
*	(12/31/94)	0	0
*			
*			
	RATE OF RETURN	ERR	ERR
*			
*			
*	REVENUE REQUIREMENT	ERR	ERR
*			
*	OPERATING INCOME		
*	(12/31/94)	0	0
*			
*	UNDEREARNINGS		
*	(OVEREARNINGS)	ERR	ERR
*		=====	=====
*			
*			
*	Achieved ROR	ERR	ERR

NEW ENGLAND TELEPHONE COMPANY
EMPLOYEES TELEPHONE SERVICE
STATE OF NEW HAMPSHIRE

NUMBER OF EMPLOYEES PROVIDED WITH
TELEPHONE SERVICE AT REDUCED RATES IN 1993.....3759

ESTIMATED ANNUAL INTRASTATE REVENUE BILLED
TO EMPLOYEES PROVIDED WITH TELEPHONE SERVICE
AT REDUCED RATES IN 1993.....\$337,910

ANNUAL REPORT
of
NEW ENGLAND TLEPHONE & TELEGRAPH COMPANY
TO THE
STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION
For the year ended December 31,
1993
OATH

State of New Hampshire.

County of Suffolk ss.

I the undersigned, Stanley N. Baker, Jr.
of the New England Telephone Co. utility, on our oath do severally say that the foregoing report has been prepared, under our direction, from the original books, papers and records of said utility, that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said utility, in respect to each and every matter and thing therein set forth to the best of our knowledge, information and belief; and that the accounts and figures contained in the foregoing report embrace all of the financial operations of said utility during the period for which said report is made.

Stanley N. Baker
Managing Director

Subscribed and sworn to before me this

12TH day of APRIL 94

David A. Raney

DAVID A. RANEY
Notary Public
My Commission Expires
June 18, 1999

Post-It™ brand fax transmittal memo 7671		of pages > 9
To Eugene Sullivan	From Stan Baker	
Co.	Co.	
Dept.	Phone # 617 743-2124	
Fax #	Fax #	

Stanley N. Baker
General Accountant



New England Telephone

A NYNEX Company

125 High Street
Boston, Massachusetts 02110-2721
Phone (617) 743-2174
Fax (617) 743-9044

February 8, 1995

Mr. Eugene F. Sullivan
Finance Director
Public Utilities Commission
8 Old Suncook Road
Concord, New Hampshire 03301-5135

Dear Gene:

Attached are copies of the New Hampshire Real Estate Taxes that were paid by municipality for years 1993 and 1994. The amounts are combined dollars.

As we discussed on the telephone, \$9M of estimated tax expense for personal property was recorded on the Company's financial statements in December 1993 for the State of New Hampshire. This amount was not reflected on the Commission Report filed with the Commission. Appeals were filed with the communities and Superior Court challenging the legality and amount of the tax. In March 1994, \$7.6M of tax was reversed from the Company's books because actual bills received totaled \$1.4M. In December 1994, the remaining amount was reversed, leaving no liability in the property tax account for personal property. The reversal was done following discussion and analysis with internal and external counsel. The decision to reverse the remaining amount was based on the determination that it is "reasonably possible" that the Supreme Court could decide that the tax is legal. Under the provisions of FAS 5, Accounting for Contingent Liabilities, if an event is "reasonably possible" (i.e. not probable) then the amount should be disclosed in the Company's 10K report filed with the SEC, but not recorded in the Company's Financial Statements.

If you have any questions or require further information, please do not hesitate to contact me

Sincerely,

Stan

Managing Director
Regulatory Accounting

cc: M. McCluskey



NYNEX Recycles

NEW-ENGLAND TELEPHONE
NEW HAMPSHIRE REAL ESTATE TAXES - 1993

MUNICIPALITY	TAX
ALBANY	768.00
ALSTEAD	2,681.00
AMHERST	823.67
ANDOVER	1,376.49
ASHLAND	3,371.28
ATKINSON	1,969.00
AUBURN	23.24
BARRINGTON	5,399.00
BATH	8.23
BEDFORD	5,365.00
BELMONT	1,410.95
BERLIN	6,730.00
BETHLEHEM	2,008.94
BOW	258.63
BRISTOL	4,146.45
BROOKFIELD	42.43
BROOKLINE	800.00
CAMPTON	2,838.00
CANAAN	3,449.00
CANDIA	5,526.00
CANTERBURY	1,710.00
CARROLL	1,886.00
CENTRE HARBOR	2,653.49
CHARLESTOWN	2,408.83
CHESTERFIELD	1,812.00
CHICHESTER	168.00
CLAREMONT	19,312.36
COLEBROOK	1,505.68
COLUMBIA	32.84
CONCORD	136,269.45
CONWAY	10,763.00
DANBURY	1,665.26
DEERFIELD	2,146.00
DERRY	25,061.19
DOVER	77,703.77
DUBLIN	1,177.00
DUMMER	89.34
DUNBARTON	1,845.45
DURHAM	17,695.24
EAST KINGSTON	1,207.00
EFFINGHAM	32.00
ENFIELD	4,203.57
EPPING	4,256.62
EPSOM	1,512.64
ERROL	782.63
EXETER	18,192.13
FARMINGTON	3,660.00
FITZWILLIAM	1,378.00
FRANCESTOWN	574.00

NEW ENGLAND TELEPHONE
NEW HAMPSHIRE REAL ESTATE TAXES - 1993

MUNICIPALITY	TAX
FRANCONIA	1,969.00
FRANKLIN	11,004.32
FREMONT	286.00
GILFORD	2,578.00
GILSUM	732.60
GOFFSTOWN	9,306.53
GORHAM	3,784.96
GRANTHAM	1,020.79
GREENFIELD	2,009.39
GREENVILLE	6,571.58
HAMPSTEAD	2,747.00
HAMPTON	10,040.75
HANCOCK	1,613.83
HANOVER	19,506.22
HARRISVILLE	1,457.00
HAVERHILL	9,636.75
HINSDALE	2,059.95
HOLLIS	133.00
HOOKSETT	1,026.00
HOPKINTON	457.00
HUDSON	3,613.01
JACKSON	1,557.00
JAFFREY	4,168.01
JEFFERSON	1,973.00
KEENE	50,655.00
KINGSTON	4,068.94
LACONIA	35,848.00
LANCASTER	4,506.19
LEBANON	19,801.00
LISBON	1,792.92
LITCHFIELD	375.00
LITTLETON	19,026.36
LONDONDERRY	734.00
LYME	3,185.31
MADISON	1,809.32
MANCHESTER	415,907.84
MARLBOROUGH	2,977.82
MARLOW	1,435.95
MEREDITH	2,575.65
MERRIMACK	15,822.46
MIDDLETON	576.50
MILAN	1,034.16
MILFORD	31,615.86
MILTON	3,504.38
MOULTONBOROUGH	923.00
NASHUA	81,565.10
NEW BOSTON	1,396.75
NEW HAMPTON	212.95
NEWFIELDS	612.00

NEW ENGLAND TELEPHONE
NEW HAMPSHIRE REAL ESTATE TAXES - 1993

MUNICIPALITY	TAX
NEWMARKET	3,593.13
NEWPORT	6,036.00
NEWTON	1,696.00
NORTH HAMPTON	903.77
NORTHFIELD	5,276.24
NORTHUMBERLAND	3,368.40
NORTHWOOD	3,650.00
OSSIPEE	3,084.00
PELHAM	5,689.00
PEMBROKE	8,508.00
PETERBOROUGH	13,904.50
PIERMONT	613.00
PITTSBURG	630.00
PITTSFIELD	1,744.00
PLAISTOW	5,310.00
PLYMOUTH	9,880.00
PORTSMOUTH	93,039.65
RANDOLPH	53.00
RAYMOND	4,571.00
RINDGE	2,902.37
ROCHESTER	8,089.00
RUMNEY	2,069.00
RYE	4,088.98
SALEM	31,964.00
SANDWICH	1,539.94
SEABROOK	1,848.00
SHELBURNE	139.00
SOMERSWORTH	13,148.20
SPRINGFIELD	716.00
STEWARTSTOWN	1,941.32
STRATFORD	1,683.28
STRATHAM	253.55
SULLIVAN	3,565.57
SUNAPEE	1,646.00
TAMWORTH	1,415.08
TILTON	3,090.00
TROY	2,696.18
WAKEFIELD	1,482.00
WALPOLE	2,412.19
WARNER	337.42
WARREN	3,242.67
WATERVILLE VALLEY	1,497.60
WESTMORELAND	1,391.00
WHITEFIELD	3,059.92
WILTON	164.00
WINCHESTER	2,576.42
WINDHAM	643.15
WOLFEBORO	4,921.00
WOODSTOCK	2,981.00

NEW ENGLAND TELEPHONE
NEW HAMPSHIRE REAL ESTATE TAXES - 1993

MUNICIPALITY

TAX

TOTAL

1,470,976.48

NEW ENGLAND TELEPHONE
NEW HAMPSHIRE REAL ESTATE TAXES - 1994

MUNICIPALITY	TAX
Albany	952.00
Alstead	2,871.00
Amherst	525.15
Andover	1,391.15
Ashland	3,734.28
Atkinson	1,931.00
Auburn	23.81
Barrington	5,510.00
Bath	8.25
Bedford	5,339.00
Belmont	1,541.25
Berlin	7,067.00
Bethlehem	2,199.88
Bow	265.00
Bristol	4,338.52
Brookfield	43.11
Brookline	899.00
Campton	3,201.00
Canaan	3,743.00
Candia	5,952.00
Canterbury	1,776.00
Carroll	1,848.00
Center Harbor	2,709.24
Charlestown	2,600.00
Chesterfield	1,979.00
Chichester	161.00
Claremont	20,906.90
Colebrook	1,505.68
Columbia	44.44
Concord	143,052.02
Conway	8,787.00
Danbury	1,603.85
Deerfield	2,162.00
Derry	22,636.72
Dover	75,913.55
Dublin	1,219.00
Dummer	83.07
Dunbarton	1,828.48
Durham	18,408.80
East Kingston	1,253.00
Effingham	32.00
Enfield	4,115.28
Epping	4,258.13
Epsom	1,866.21
Errol	670.15
Exeter	18,077.79
Farmington	3,440.00
Fitzwilliam	1,481.00
Fracestowm	596.00

NEW ENGLAND TELEPHONE
NEW HAMPSHIRE REAL ESTATE TAXES - 1994

MUNICIPALITY	TAX
Franconia	1,373.00
Franklin	11,323.48
Fremont	295.00
Gilford	2,637.00
Gilsum	590.64
Goffstown	9,495.40
Gorham	3,916.08
Grantham	1,084.27
Greenfield	1,959.65
Greenville	6,515.42
Hampstead	3,053.00
Hampton	11,246.58
Hancock	1,712.51
Hanover	20,195.93
Harrisville	1,552.00
Haverhill	9,419.39
Hinsdale	2,063.49
Hollis	144.00
Hooksett	1,076.00
Hopkinton	467.00
Hudson	3,696.03
Jackson	1,599.00
Jaffrey	4,523.49
Jefferson	1,923.11
Keene	51,936.00
Kingston	4,000.35
Laconia	38,482.00
Lancaster	4,441.78
Lebanon	20,744.00
Lisbon	1,925.58
Litchfield	385.00
Littleton	18,890.04
Londonderry	478.00
Lyme	3,279.65
Madison	2,338.94
Manchester	417,510.28
Marlborough	3,174.45
Marlow	1,503.07
Meredith	2,616.00
Merrimack	16,964.00
Middleton	522.00
Milan	1,094.99
Milford	33,032.30
Milton	3,685.50
Moultonborough	951.00
Nashua	75,613.96
New Boston	1,439.00
New Hampton	212.76
Newfields	639.00

ARMIS 4302 AND ARMIS 4308

ANNUAL REPORT

OF

New England Telephone and Telegraph Company

125 High Street, Boston, Massachusetts 02110

To The

FEDERAL COMMUNICATIONS COMMISSION

FOR THE YEAR ENDED

DECEMBER 31, 1993

ANNUAL REPORT	SIGNED
ENTERED	4/18/94 DB
CHECKED	
AUDITED	
SUMMARIZED	
CLOSED	

ARMIS 4302 AND 4308 REPORTS
FOR THE YEAR ENDED DECEMBER 31, 1993

SCHEDULE TITLE	SCHEDULE NUMBER
GENERAL CORPORATE INFORMATION SCHEDULES	
Identity of Respondent	C-1
Control over Respondent	C-2
Board of Directors and General Officers	C-3
Stockholders	C-4
Important Changes During the Year	C-5
BALANCE SHEET SCHEDULES	
Balance Sheet Accounts	B-1
Statement of Cash Flows	B-2
Investments in Affiliated Companies	B-3
Analysis of Assets Purchased From or Sold to Affiliates	B-4
Analysis of Entries in Accumulated Depreciation	B-5
Summary of Investment and Accumulated Depreciation by Jurisdiction	B-6
Bases of Charges for Depreciation	B-7
Capital Leases	B-8
Deferred Charges	B-9
Accounts Payable to Affiliates	B-10
Long-Term Debt	B-11
Net Deferred Income Taxes	B-12
Other Deferred Credits	B-13
Capital Stock	B-14
Capital Stock and Funded Debt Reacquired or Retired During the Year	B-15
INCOME STATEMENT SCHEDULES	
Income Statement Accounts	I-1
Analysis of Services Purchased From or Sold to Affiliates	I-2
Pension Cost	I-3
Other Operating Taxes	I-4
Prepaid Taxes and Tax Accruals	I-5
Special Charges	I-6
Donations or Payments by Persons Other than Employees	I-7
STATISTICAL SCHEDULES	
Outside Plant Statistics	I.A & I.B
Switched Access Lines in Service by Technology	II
Access Lines in Service by Customer	III
Telephone Calls	IV

COMPANY: New England Telephone
AREA: All
PERIOD: From Jan 1993 To Dec 1993
COSA: NETC

TABLE C-1 - IDENTITY OF RESPONDENT

Row No.	Classification (a)	Description (b)
0100	Exact Name of Respondent	New England Telephone and Telegraph Company
0110	Date of Incorporation	October 19, 1883
0120	State of Incorporation	State of New York
States of Operation.		

0130	State of Operation	Maine
0131	State of Operation	Massachusetts
0132	State of Operation	New Hampshire
0133	State of Operation	Rhode Island
0134	State of Operation	Vermont

COMPANY: New England Telephone
Y AREA: All
PERIOD: From Jan 1993 To Dec 1993
COSA: NETC

Approved by OMB
3060-0395
Expires 5/31/94
Unrestricted Version
SUBMISSION 1
TABLE C-1
PAGE 2 OF 2

TABLE C-1 - IDENTITY OF RESPONDENT

Row No.	Classification (a)	Description (b)

Laws Affecting Organization. -----		
0200	Date of Passage	
0210	Date of Filing Certificate	October 19, 1883
0220	Date of Reorganization	
0230	Date of Receivership	
0240	Date of Trust	
Partnership. -----		
0250	Partner and date of formation	
0251	Partner and date of formation	
0252	Partner and date of formation	
0253	Partner and date of formation	
0254	Partner and date of formation	
0255	Partner and date of formation	
0256	Partner and date of formation	
0257	Partner and date of formation	
0258	Partner and date of formation	
0260	Law of State or Territory	
0261	Continuation of Law of State or Terr.	
0262	Continuation of Law of State or Terr.	
0270	Law of State or Territory	
0271	Continuation of Law of State or Terr.	
0272	Continuation of Law of State or Terr.	
0280	Law of State or Territory	
0281	Continuation of Law of State or Terr.	
0282	Continuation of Law of State or Terr.	
0290	Law of State or Territory	
0291	Continuation of Law of State or Terr.	
0292	Continuation of Law of State or Terr.	

COMPANY: New England Telephone
AREA: All
PERIOD: From Jan 1993 To Dec 1993
COSA: NETC

Approved by OMB
3060-0395
Expires 5/31/94
Unrestricted Version
SUBMISSION 1
TABLE C-2
PAGE 1 OF 2

TABLE C-2 - CONTROL OVER RESPONDENT

Row No.	Classification (a)	Description (b)
0100	The Form of Control	Sole
	Directly Controlling Organization or Person.	
0110	Name and Address of Controlling Organization	NYNEX Corporation
0111	Continuation of data on Controlling Organization	335 Madison Avenue
0112	Continuation of data on Controlling Organization	New York, New York 10017
	Joint Controlling Organization or Person.	
0150	Name and Address of Organization or Person	
0151	Continuation of Organization Controlling Jointly	
0152	Continuation of Organization Controlling Jointly	
0160	Name and Address of Organization or Person	
	Continuation of Organization Controlling Jointly	
	Continuation of Organization Controlling Jointly	
0170	Name and Address of Organization or Person	
0171	Continuation of Organization Controlling Jointly	
0172	Continuation of Organization Controlling Jointly	
0180	Name and Address of Organization or Person	
0181	Continuation of Organization Controlling Jointly	
0182	Continuation of Organization Controlling Jointly	
0190	Name and Address of Organization or Person	
0191	Continuation of Organization Controlling Jointly	
0192	Continuation of Organization Controlling Jointly	
0200	The Means by Which Control Was Held	Through ownership of voting securities
0210	The Extent of Control	100%
	Indirect Control.	
0300	Name of Org. Who Controlled Directly Contr. Org.	
0310	Name of Org. Who Controlled Directly Contr. Org.	
0320	Name of Org. Who Controlled Directly Contr. Org.	
0330	Name of Org. Who Controlled Directly Contr. Org.	
0340	Name of Org. Who Controlled Directly Contr. Org.	
0350	Name of Org. Who Controlled Directly Contr. Org.	
	Name of Org. Who Controlled Directly Contr. Org.	
0360	Name of Org. Who Controlled Directly Contr. Org.	
0380	Name of Org. Who Controlled Directly Contr. Org.	
0390	Name of Org. Who Controlled Directly Contr. Org.	

COMPANY: New England Telephone
AREA: All
PERIOD: From Jan 1993 To Dec 1993
COSA: NETC

TABLE C-2 - CONTROL OVER RESPONDENT

Row No.	Classification (a)	Description (b)

	Control as Trustee.	

0400	Name and Address of Beneficiary	
0401	Continuation of data on Beneficiary	
0402	Continuation of data on Beneficiary	
0410	Name and Address of Beneficiary	
0411	Continuation of data on Beneficiary	
0412	Continuation of data on Beneficiary	
0420	Name and Address of Beneficiary	
0421	Continuation of data on Beneficiary	
0422	Continuation of data on Beneficiary	
0430	Name and Address of Beneficiary	
	Continuation of data on Beneficiary	
	Continuation of data on Beneficiary	
0440	Name and Address of Beneficiary	
0441	Continuation of data on Beneficiary	
0442	Continuation of data on Beneficiary	
0450	Name and Address of Beneficiary	
0451	Continuation of data on Beneficiary	
0452	Continuation of data on Beneficiary	
0460	Name and Address of Beneficiary	
0461	Continuation of data on Beneficiary	
0462	Continuation of data on Beneficiary	
0470	Name and Address of Beneficiary	
0471	Continuation of data on Beneficiary	
0472	Continuation of data on Beneficiary	
0480	Name and Address of Beneficiary	
0481	Continuation of data on Beneficiary	
0482	Continuation of data on Beneficiary	
0490	Name and Address of Beneficiary	
0491	Continuation of data on Beneficiary	
0492	Continuation of data on Beneficiary	

COMPANY: New England Telephone
AREA: All
PERIOD: From Jan 1993 To Dec 1993
COSA: NETC

TABLE C-3 - BOARD OF DIRECTORS AND GENERAL OFFICERS

Row No.	Classification (a)	Name and Address (City and State) (b)	SEC Form 10-K or Title and Department Over Which Jurisdiction is Exercised (c)
0100	SEC 10-K	N/A	
0101	Director	Kenneth M. Curtis-Castine, ME	
0102	Director	Gerhard M. Freche-Naples, FL	
0103	Director	Thomas F. Gilbane-Providence, RI	
0104	Director	Luther F. Hackett-Burlington, VT	
0105	Director	Ronald A. Homer-Boston, MA	
0106	Director	Anna F. Jones-Boston, MA	
0107	Director	Jane E. Newman-North Hampton, NH	
0108	Director	Paul C. O'Brien-Boston, MA	
0109	Director	David B. Perini-Framingham, MA	
0110	Director	Donald B. Reed-Boston, MA	
0111	Director	Ivan G. Seidenberg-White Plains, NY	
0112	Director	Ira Stepanian-Boston, MA	
0113	Director	Kimon S. Zachos-Manchester, NH	

COMPANY: New England Telephone
/ AREA: All
PERIOD: From Jan 1993 To Dec 1993
COSA: NETC

Approved by OMB
3060-0395
Expires 5/31/94
Unrestricted Version
SUBMISSION 1
TABLE C-3
PAGE 1.2 OF 2

TABLE C-3 - BOARD OF DIRECTORS AND GENERAL OFFICERS

Row No.	Classification	Name and Address (City and State)	Term Ex- pired or Current	
			Term Will Expire	Served Con- tinuously From
(a)		(b)	(d)	(e)
0100	SEC 10-K	N/A	N/A	N/A
0101	Director	Kenneth M. Curtis-Castine, ME	04201994	01011984
0102	Director	Gerhard M. Freche-Naples, FL	04201994	07011982
0103	Director	Thomas F. Gilbane-Providence, RI	04201994	10011992
0104	Director	Luther F. Hackett-Burlington, VT	04201994	04151980
0105	Director	Ronald A. Homer-Boston, MA	04201994	04161985
0106	Director	Anna F. Jones-Boston, MA	04201994	03011989
0107	Director	Jane E. Newman-North Hampton, NH	04201994	10151991
0108	Director	Paul C. O'Brien-Boston, MA	04201994	01011987
0109	Director	David B. Perini-Framingham, MA	04201994	10011982
0110	Director	Donald B. Reed-Boston, MA	04201994	04011991
0111	Director	Ivan G. Seidenberg-White Plains, NY	04201994	11011991
	Director	Ira Stepanian-Boston, MA	04201994	02011988
0113	Director	Kimon S. Zachos-Manchester, NH	04201994	04151980

COMPANY: New England Telephone
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TABLE C-3 - BOARD OF DIRECTORS AND GENERAL OFFICERS

Row No.	Classifi- cation (a)	Name and Address (City and State) (b)	SEC Form 10-K or Title and Department Over Which Jurisdiction is Exercised (c)
0201	Officer	Paul C. O'Brien - Boston, MA	President - Entire Company
0202	Officer	Paul C. O'Brien - Boston, MA	Chairman of the Board
0203	Officer	Donald B. Reed - Boston, MA	EVP - Operating Departments
0204	Officer	Donald B. Reed - Boston, MA	President and CEO
0205	Officer	James F. Crain - Boston, MA	VP - External Affairs
0206	Officer	Morrison Des. Webb - Boston, MA	VP - Law and Government Affairs
0207	Officer	Gail Deegan - Boston, MA	VP & Chief Financial Officer
0208	Officer	Peter J. Buxton - Boston, MA	VP - Human Resources and Corporate Services
0209	Officer	Joseph J. Kelley, Jr. - Boston, MA	VP - Operations
0210	Officer	Walter E. Bartlett - Boston, MA	VP - Marketing and Technology
0211	Officer	Paul A. Lacouture - Boston, MA	VP - Engineering and Provisioning
0212	Officer	Paulette M. Balich - Boston, MA	VP - Market Areas
0213	Officer	Paulette M. Balich - Boston, MA	Treasurer - Treasury
0214	Officer	Allen Pattee - Boston, MA	Treasurer - Treasury

COMPANY: New England Telephone
AREA: All
PERIOD: From Jan 1993 To Dec 1993
COSA: NETC

TABLE C-3 - BOARD OF DIRECTORS AND GENERAL OFFICERS

Row No.	Classification	Name and Address (City and State) (b)	Term Ex- pired or Current Term Will Expire (d)	Served Con- tinuously From (e)
0201	Officer	Paul C. O'Brien - Boston, MA	06151993	01011987
0202	Officer	Paul C. O'Brien - Boston, MA	12311993	06161993
0203	Officer	Donald B. Reed - Boston, MA	06151993	04011991
0204	Officer	Donald B. Reed - Boston, MA	12311993	06161993
0205	Officer	James F. Crain - Boston, MA	12311993	02011976
0206	Officer	Morrison Des. Webb - Boston, MA	12311993	06011991
0207	Officer	Gail Deegan - Boston, MA	12311993	11011991
0208	Officer	Peter J. Buxton - Boston, MA	12311993	04011988
0209	Officer	Joseph J. Kelley, Jr. - Boston, MA	12311993	03011990
0210	Officer	Walter E. Bartlett - Boston, MA	12311993	07011980
0211	Officer	Paul A. Lacouture - Boston, MA	12311993	07011991
0212	Officer	Paulette M. Balich - Boston, MA	12311993	09011993
0213	Officer	Paulette M. Balich - Boston, MA	05311993	11011990
0214	Officer	Allen Pattee - Boston, MA	12311993	06011993

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 Y AREA: All
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TABLE C-4 - STOCKHOLDERS

Row No.	Classification (a)	Description (b)	Number (c)
0100	Class of Stock	Common	N/A
0110	Stockholder	NYNEX Corporation	1
0111	Stockholder	335 Madison Avenue	
0112	Stockholder	New York, New York 10017	
0113	Stockholder		
0114	Stockholder		
0115	Stockholder		
0116	Stockholder		
0117	Stockholder		
0118	Stockholder		
0119	Stockholder		
0120	Stockholder		
0121	Stockholder		
0122	Stockholder		
0123	Stockholder		
0124	Stockholder		
0125	Stockholder		
0126	Stockholder		
0127	Stockholder		
0128	Stockholder		
0129	Stockholder		
0130	Stockholder		
0131	Stockholder		
0132	Stockholder		
0133	Stockholder		
0134	Stockholder		
0135	Stockholder		
0136	Stockholder		
0137	Stockholder		
0138	Stockholder		
0139	Stockholder		
0140	Total Number of Shares Held	N/A	1
0150	Total Holders of Class of Stock	N/A	1
0160	Date of Compilation	December 31, 1993	N/A
0170	Purpose of Compilation	General	N/A

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Y AREA: All
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TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description (b)

Extensions of System		

0110	Name of Extension	None
0111	Continuation of data on Extension of System	
0112	Continuation of data on Extension of System	
0120	Name of Extension	
0121	Continuation of data on Extension of System	
0122	Continuation of data on Extension of System	
0130	Name of Extension	
0131	Continuation of data on Extension of System	
0132	Continuation of data on Extension of System	
0140	Name of Extension	
0141	Continuation of data on Extension of System	
0142	Continuation of data on Extension of System	
0150	Name of Extension	
0151	Continuation of data on Extension of System	
0152	Continuation of data on Extension of System	
0160	Name of Extension	
0161	Continuation of data on Extension of System	
0162	Continuation of data on Extension of System	
0170	Name of Extension	
0171	Continuation of data on Extension of System	
0172	Continuation of data on Extension of System	
0180	Name of Extension	
0181	Continuation of data on Extension of System	
0182	Continuation of data on Extension of System	
0190	Name of Extension	
0191	Continuation of data on Extension of System	
0192	Continuation of data on Extension of System	

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Y AREA: All
PERIOD: From Jan 1993 To Dec 1993
COSA: NETC

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description (b)

Substantial Portions or All Property Sold		

0210	Particulars of Property Sold	None
0211	Continuation of Particulars of Property Sold	
0212	Continuation of Particulars of Property Sold	
0220	Particulars of Property Sold	
0221	Continuation of Particulars of Property Sold	
0222	Continuation of Particulars of Property Sold	
0230	Particulars of Property Sold	
0231	Continuation of Particulars of Property Sold	
0232	Continuation of Particulars of Property Sold	
0240	Particulars of Property Sold	
0241	Continuation of Particulars of Property Sold	
0242	Continuation of Particulars of Property Sold	
0250	Particulars of Property Sold	
0251	Continuation of Particulars of Property Sold	
0252	Continuation of Particulars of Property Sold	
0260	Particulars of Property Sold	
0261	Continuation of Particulars of Property Sold	
0262	Continuation of Particulars of Property Sold	
0270	Particulars of Property Sold	
0271	Continuation of Particulars of Property Sold	
0272	Continuation of Particulars of Property Sold	
0280	Particulars of Property Sold	
0281	Continuation of Particulars of Property Sold	
0282	Continuation of Particulars of Property Sold	
0290	Particulars of Property Sold	
0291	Continuation of Particulars of Property Sold	
0292	Continuation of Particulars of Property Sold	
0300	Map Defining Territory	No

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TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description (b)

Companies Coming Under the Direct Control of the Carrier		

1010	Form of Direct Control	None
1011	Name and Address of Company	
1012	Description of Direct Control	
1013	Continuation of Description of Direct Control	
1020	Form of Direct Control	
1021	Name and Address of Company	
1022	Description of Direct Control	
1023	Continuation of Description of Direct Control	
1030	Form of Direct Control	
1031	Name and Address of Company	
1032	Description of Direct Control	
1033	Continuation of Description of Direct Control	
	Form of Direct Control	
1041	Name and Address of Company	
1042	Description of Direct Control	
1043	Continuation of Description of Direct Control	
1050	Form of Direct Control	
1051	Name and Address of Company	
1052	Description of Direct Control	
1053	Continuation of Description of Direct Control	
1060	Form of Direct Control	
1061	Name and Address of Company	
1062	Description of Direct Control	
1063	Continuation of Description of Direct Control	
1070	Form of Direct Control	
1071	Name and Address of Company	
1072	Description of Direct Control	
1073	Continuation of Description of Direct Control	
1080	Form of Direct Control	
1081	Name and Address of Company	
1082	Description of Direct Control	
1083	Continuation of Description of Direct Control	
	Form of Direct Control	
	Name and Address of Company	
1092	Description of Direct Control	
1093	Continuation of Description of Direct Control	

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TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description (b)
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Changes in the Direct Control of a Company

1110 Form of Direct Control None

1111 Name of Company

1112 Description of the Change in the Direct Control

1113 Continuation of Description of Change in Direct Control

1120 Form of Direct Control

1121 Name of Company

1122 Description of the Change in the Direct Control

1123 Continuation of Description of Change in Direct Control

1130 Form of Direct Control

1131 Name of Company

1132 Description of the Change in the Direct Control

1133 Continuation of Description of Change in Direct Control

Form of Direct Control

1141 Name of Company

1142 Description of the Change in the Direct Control

1143 Continuation of Description of Change in Direct Control

1150 Form of Direct Control

1151 Name of Company

1152 Description of the Change in the Direct Control

1153 Continuation of Description of Change in Direct Control

1160 Form of Direct Control

1161 Name of Company

1162 Description of the Change in the Direct Control

1163 Continuation of Description of Change in Direct Control

1170 Form of Direct Control

1171 Name of Company

1172 Description of the Change in the Direct Control

1173 Continuation of Description of Change in Direct Control

1180 Form of Direct Control

1181 Name of Company

1182 Description of the Change in the Direct Control

1183 Continuation of Description of Change in Direct Control

Form of Direct Control

1191 Name of Company

1192 Description of the Change in the Direct Control

1193 Continuation of Description of Change in Direct Control

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TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description (b)

Changes Affecting the Direct Control of a Company		

1210	Name of Company	None
1211	Description of the Change Affecting Direct Control	
1212	Continuation of Descript. of Change Affecting Dir. Ctrl.	
1220	Name of Company	
1221	Description of the Change Affecting Direct Control	
1222	Continuation of Descript. of Change Affecting Dir. Ctrl.	
1230	Name of Company	
1231	Description of the Change Affecting Direct Control	
1232	Continuation of Descript. of Change Affecting Dir. Ctrl.	
1240	Name of Company	
1241	Description of the Change Affecting Direct Control	
1242	Continuation of Descript. of Change Affecting Dir. Ctrl.	
1250	Name of Company	
1251	Description of the Change Affecting Direct Control	
1252	Continuation of Descript. of Change Affecting Dir. Ctrl.	
1260	Name of Company	
1261	Description of the Change Affecting Direct Control	
1262	Continuation of Descript. of Change Affecting Dir. Ctrl.	
1270	Name of Company	
1271	Description of the Change Affecting Direct Control	
1272	Continuation of Descript. of Change Affecting Dir. Ctrl.	
1280	Name of Company	
1281	Description of the Change Affecting Direct Control	
1282	Continuation of Descript. of Change Affecting Dir. Ctrl.	
1290	Name of Company	
1291	Description of the Change Affecting Direct Control	
1292	Continuation of Descript. of Change Affecting Dir. Ctrl.	

NEW ENGLAND TELEPHONE
NEW HAMPSHIRE REAL ESTATE TAXES - 1994

MUNICIPALITY	TAX
Newmarket	4,988.70
Newport	6,212.00
Newton	1,513.00
North Hampton	945.50
Northfield	5,717.84
Northumberland	3,340.33
Northwood	3,646.00
Ossipee	3,058.00
Pelham	5,912.00
Pembroke	9,088.00
Peterborough	15,145.39
Piermont	599.94
Pittsburg	632.00
Pittsfield	1,645.00
Plaistow	6,017.00
Plymouth	9,974.00
Portsmouth	78,354.81
Randolph	42.00
Raymond	5,102.00
Rindge	3,067.00
Rochester	8,664.00
Rumney	2,289.00
Rye	4,514.91
Salem	33,251.81
Sandwich	1,716.76
Seabrook	1,848.00
Shelburne	139.00
Somersworth	13,524.50
Springfield	685.00
Stewartstown	0.00
Stratford	1,992.23
Stratham	759.69
Sullivan	3,579.90
Sunapee	1,455.00
Tamworth	2,737.62
Tilton	3,195.00
Troy	3,067.51
Wakefield	1,317.00
Walpole	2,740.12
Warner	391.25
Warren	2,948.22
Waterville Valley	1,527.84
Westmoreland	1,374.00
Whitefield	3,331.23
Wilton	172.00
Winchester	2,285.32
Windham	642.97
Wolfboro	5,126.00
Woodstock	2,952.00

NEW ENGLAND TELEPHONE
NEW HAMPSHIRE REAL ESTATE TAXES - 1994

MUNICIPALITY	TAX
TOTAL	1,477,555.21